



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 2<sup>nd</sup> July, 2022

Notification No. 08/2022-State Tax

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-43) GST-2022/S.50(1)(4)TH :** In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

**Table**

<b>Sl. No.</b>	<b>Class of registered persons</b>	<b>Months</b>	<b>Period for which interest is to be Nil</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely:— 1. 24AAHCM4763C1CY 2. 24AACCO1714E1CC 3. 24AAICA3918J1CZ 4. 24AACCF0683K1CY	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.
2.	Electronic commerce operator having the Goods and Services Tax Identification Number 24AAHCP1178L1CH who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger.	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021.	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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